

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Tuesday 11<sup>th</sup> February, 2020**

**No. 46**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 70/2019- GST/SIKKIM**

**Date: 13<sup>th</sup> December, 2019**

**NOTIFICATION**

In exercise of the powers conferred by sub-rule (4) to rule 48 of the Sikkim Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby notifies registered person, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

This notification shall come into force from the 1st day of April, 2020.

**Jigme Dorjee Bhutia  
Secretary  
Commercial Taxes Division  
Finance Department**